



**Chelan Fire and Rescue
Auditor Meeting
Thursday, December 5, at 9:00 A.M.
232 East Wapato, Chelan, WA 98816**



The CFR Board of Commissioners will conduct the meeting in person at the fire station; you are welcome to join via Zoom. The public is welcome to join by following this link: <https://us02web.zoom.us/j/87284665516> Meeting ID: 872 8466 5516 or dial +1 253 215 8782

Proposed Chelan Fire and Rescue agenda pending Board approval.

Flag Salute: Not performed

Roll Call: Commissioner Russ Jones, Commissioner Mark Donnel, Commissioner Karyl Oules, Fire Chief Brandon Asher, Assistant Fire Chief Shawn Sherman, District Secretary Misty Fifield

Others present: Hosting the Meeting Deya Lozano in person and Kathleen Lince via Zoom

Special Meeting Called to Order: No

New Business:


- The State Auditor requested the Entrance Conference for December 5, 2024, and extended the invitation to the Commissioners, Chief, and Assistant Chief.
- No Zoom meeting was held due to station use, but all necessary requirements were met, and the Auditor commended the team for meeting a last-minute deadline.
- The conference began at 9:23 AM.
- Kathleen Lince, Assistant Audit Manager, introduced herself and explained that their role is to ensure the public continues to trust that the entity is following policies, procedures, and relevant state/government regulations (RCWs).
- Deya presented the Entrance Letter, and all present received a copy (attached)
- All present are aware of the material presented to us as attached

Ended: There are no more questions or conversations. The meeting ended at 9:43 A.M.

**Chelan County Fire Protection District 7
Board of Commissioners:**




Chairman, Russ Jones



Commissioner Mark Donnell



Commissioner Karyl Oules



Attest: Misty Fifield, District Secretary



Office of the Washington State Auditor
Pat McCarthy

Entrance Conference: Chelan County Fire Protection District No. 7

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share our planned audit scope so that we are focused on the areas of highest risk. We value and appreciate your input.

Audit Scope

Based on our planning, we will perform the following audits:

Accountability audit for January 1, 2022 through December 31, 2023

We will examine the management, use and safeguarding of public resources to ensure there is protection from misuse and misappropriation. In addition, we will evaluate whether there is reasonable assurance for adherence to applicable state laws, regulations and policies and procedures.

We plan to evaluate the following areas:

- Open public meetings – compliance with minutes, meetings, and executive session requirements.
- Financial condition – reviewing for indications of financial distress
- Small and Attractive Assets – tracking and monitoring of theft sensitive assets, such as computers, tools, equipment, fuel, gift cards and pharmaceutical inventory
- Procurement – public works projects purchases and professional services
- Payroll – electronic funds transfers

Financial statement audit for January 1, 2023 through December 31, 2023

We will provide an opinion on whether your financial statements are presented fairly, in all material respects, in accordance with the applicable reporting framework. The audit does not attempt to confirm the accuracy of every amount but does search for errors large enough to affect the conclusions and decisions of a financial statement user.

Engagement Letter

We have provided an engagement letter that confirms both management and auditor responsibilities, and other engagement terms and limitations. Additionally, the letter identifies the cost of the audit, estimated timeline for completion and expected communications.

notifications can be made on our website at www.sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/.

Cybersecurity Loss Reporting

State and Local governments may also be required to report cybersecurity issues to the Washington State Attorney General's Office (AGO) or to the State Auditor's Office, including security breaches and cyber fraud. To learn more about when to report cybersecurity issues, please visit our website at <https://sao.wa.gov/has-your-government-experienced-a-cybersecurity-issue-here-is-when-and-how-to-report/>.

Peer Reviews of the Washington State Auditor's Office

To ensure that our audits satisfy *Government Auditing Standards*, our Office receives external peer reviews every three years by the National State Auditors Association (NSAA). The most recent peer review results are available online at www.sao.wa.gov/about-sao/who-audits-the-auditor/. Our Office received a "pass" rating, which is the highest level of assurance that an external review team can give on a system of audit quality control.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide us feedback.

Local Government Support Team

This team provides support services to local governments through the Budget, Accounting, and Reporting System (BARS) and annual online filing technical assistance, provides accounting, reporting and BARS training. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions, updated BARS manuals, access to resources and recorded trainings, and additional accounting and reporting resources. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation of the Office of the Washington State Auditor offers services designed to help you, help the residents you serve at no additional cost to your government. What does this mean? They provide expert advice in areas like building a Lean culture to help local governments find ways to be more efficient, effective and transparent. The Center also provides financial management technical advice and best practices and resources. These can be accessed from the "Improving Government" tab of our SAO website and help you act on accounting standard changes, comply with regulations, protect public resources, minimize your cybersecurity risk and respond to recommendations in your audit. The Center also offers the Financial Intelligence Tool, better known as FIT, to help you assess and monitor your finances and compare your financial operations to other local governments like you. You can email the Center for a personal training session to learn all the benefits using the FIT tool can provide. The Center understands that time is your most precious commodity as a public servant, and wants to help you do more with the limited hours you have. If you are interested in learning how the Center can help you maximize your effect in government, call them at (564) 999-0818 or email them at Center@sao.wa.gov.